

Fact Sheet

Module 5: Filing Status

The filing status determines the rate at which income is taxed. There are five filing statuses:

- single
- married filing a joint return
- married filing a separate return
- head of household
- qualifying widow(er) with dependent child

Some taxpayers are eligible to use more than one filing status. Usually, the taxpayer will choose the filing status with the lowest tax rates.

Form **1040** Department of the Treasury—Internal Revenue Service **2004** (99) IRS Use Only—Do not write or staple in this space.

Label (See instructions on page 16.)
Use the IRS label. Otherwise, please print or type.

OMB No. 1545-0074

Your first name and initial Last name
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Important!
You **must** enter your SSN(s) above.

Presidential Election Campaign (See page 16.)
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ☐ Yes ☐ No ☐ Yes ☐ No

Filing Status
Check only one box.
1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ☐ 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ☐ 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions
6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a
6b ☐ Spouse
c **Dependents:**
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ If qualifying child for child tax credit (see page 18)
If more than four dependents, see page 18.
d Total number of exemptions claimed

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a W-2, see page 19.
Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a **Taxable interest.** Attach Schedule B if required
b **Tax-exempt interest.** Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
b Qualified dividends (see page 20)
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
14 Other gains or (losses). Attach Form 4797
15a IRA distributions
16a Pensions and annuities
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits
21 Other income. List type and amount (see page 24)
22 Add the amounts in the far right column for lines 7 through 21. This is your **total income**

Adjusted Gross Income
23 Educator expenses (see page 26)
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 IRA deduction (see page 26)
26 Student loan interest deduction (see page 28)
27 Tuition and fees deduction (see page 29)
28 Health savings account deduction. Attach Form 8889
29 Moving expenses. Attach Form 3903
30 One-half of self-employment tax. Attach Schedule SE
31 Self-employed health insurance deduction (see page 30)
32 Self-employed SEP, SIMPLE, and qualified plans
33 Penalty on early withdrawal of savings
34a Alimony paid b Recipient's SSN
35 Add lines 23 through 34a
36 Subtract line 35 from line 22. This is your **adjusted gross income**

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 18)
Dependents on 6c not entered above
Add numbers on lines above

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75. Cat. No. 11320B Form **1040** (2004)